



International Agent
ID No. 04-03608
E1109
1577

1 Montvale Ave.
Stoneham, MA 02180

Office: 781-835-4315 Voice Mail: 1-800-651-6990
E-Mail: Paul.R.Martineau@mail.irs.gov

Anthony Paolillo, Tax
Wang Laboratories, Inc
290 Concord Road
Billerica, MA 01821

EXHIBIT

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SIR 9/28/05

Department of the Treasury
Examination Division
1 Montvale Avenue
Stoneham, MA 02180

Telephone Number:
Voice (781) 835-4315
Fax (781) 835-4040
Refer Reply To:
E:1577 PRM
Date: November 26, 2002

Sir:

As per our meeting, the final resolution of Competent Authority Case # 96-342-A - Wang Laboratories, Inc., was received on October 29, 2002. The resolution states that the taxpayer has won its' claim that the withholding tax should have not been withheld and given over to the Korean Government. The Korean Government will remit the withholding tax to the Korean withholding agents; mainly LG Semicon, Samsung Electronics and Hyundai Electronics. It is the responsibility of the taxpayer to determine and collect these refunds directly from the withholding agents.

Based on review of the tax returns filed, the taxpayer deducted the withholding amounts as foreign taxes paid. This amount (\$1,854,013) should have been considered a contested liability and no deduction allowed. The taxpayer must make corrective adjustments for this amount. Since the taxpayer has net operating loss carry forwards for all years covered by the Competent Authority Resolution, the decision being made is to have the taxpayer correct their net operating loss carry forwards for this amount based on a schedule which the taxpayer provided Competent Authority. No amended returns are being requested.

Thank you for your cooperation in this matter. If there are any questions or problems, please feel free to contact me at the above telephone number.

Sincerely,

Paul Martineau

Revenue Agent